



## 98TH GENERAL ASSEMBLY

### State of Illinois

2013 and 2014

HB3222

by Rep. Fred Crespo

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-170  
410 ILCS 535/8

from Ch. 111 1/2, par. 73-8

Amends the Property Tax Code. Provides that each local registrar shall transmit monthly to each chief county assessment officer a copy of the death certificate of each resident of the chief county assessment officer's county who (i) died during the previous month and (ii) was 65 years of age or older at the time of his or her death. Amends the Property Tax Code. Provides that, if a person qualifies for the Senior Citizens Homestead Exemption, that person need not reapply. Provides that the chief county assessment officer shall review each death certificate transmitted to that chief county assessment officer to determine whether the decedent was, at the time of his or her death, an owner of record of property that received a Senior Citizens Homestead Exemption in the previous taxable year. Provides that, if the decedent is the only owner of record who qualifies for the exemption under this Section, then the exemption shall not be renewed for subsequent assessment years unless another qualified person reapplies for the exemption. Effective immediately.

LRB098 02900 HLH 32911 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Section 15-170 as follows:

6 (35 ILCS 200/15-170)

7 Sec. 15-170. Senior Citizens Homestead Exemption. An  
8 annual homestead exemption limited, except as described here  
9 with relation to cooperatives or life care facilities, to a  
10 maximum reduction set forth below from the property's value, as  
11 equalized or assessed by the Department, is granted for  
12 property that is occupied as a residence by a person 65 years  
13 of age or older who is liable for paying real estate taxes on  
14 the property and is an owner of record of the property or has a  
15 legal or equitable interest therein as evidenced by a written  
16 instrument, except for a leasehold interest, other than a  
17 leasehold interest of land on which a single family residence  
18 is located, which is occupied as a residence by a person 65  
19 years or older who has an ownership interest therein, legal,  
20 equitable or as a lessee, and on which he or she is liable for  
21 the payment of property taxes. Before taxable year 2004, the  
22 maximum reduction shall be \$2,500 in counties with 3,000,000 or  
23 more inhabitants and \$2,000 in all other counties. For taxable

1 years 2004 through 2005, the maximum reduction shall be \$3,000  
2 in all counties. For taxable years 2006 and 2007, the maximum  
3 reduction shall be \$3,500 and, for taxable years 2008 and  
4 thereafter, the maximum reduction is \$4,000 in all counties.

5 For land improved with an apartment building owned and  
6 operated as a cooperative, the maximum reduction from the value  
7 of the property, as equalized by the Department, shall be  
8 multiplied by the number of apartments or units occupied by a  
9 person 65 years of age or older who is liable, by contract with  
10 the owner or owners of record, for paying property taxes on the  
11 property and is an owner of record of a legal or equitable  
12 interest in the cooperative apartment building, other than a  
13 leasehold interest. For land improved with a life care  
14 facility, the maximum reduction from the value of the property,  
15 as equalized by the Department, shall be multiplied by the  
16 number of apartments or units occupied by persons 65 years of  
17 age or older, irrespective of any legal, equitable, or  
18 leasehold interest in the facility, who are liable, under a  
19 contract with the owner or owners of record of the facility,  
20 for paying property taxes on the property. In a cooperative or  
21 a life care facility where a homestead exemption has been  
22 granted, the cooperative association or the management firm of  
23 the cooperative or facility shall credit the savings resulting  
24 from that exemption only to the apportioned tax liability of  
25 the owner or resident who qualified for the exemption. Any  
26 person who willfully refuses to so credit the savings shall be

1 guilty of a Class B misdemeanor. Under this Section and  
2 Sections 15-175, 15-176, and 15-177, "life care facility" means  
3 a facility, as defined in Section 2 of the Life Care Facilities  
4 Act, with which the applicant for the homestead exemption has a  
5 life care contract as defined in that Act.

6 When a homestead exemption has been granted under this  
7 Section and the person qualifying subsequently becomes a  
8 resident of a facility licensed under the Assisted Living and  
9 Shared Housing Act, the Nursing Home Care Act, the Specialized  
10 Mental Health Rehabilitation Act, or the ID/DD Community Care  
11 Act, the exemption shall continue so long as the residence  
12 continues to be occupied by the qualifying person's spouse if  
13 the spouse is 65 years of age or older, or if the residence  
14 remains unoccupied but is still owned by the person qualified  
15 for the homestead exemption.

16 A person who will be 65 years of age during the current  
17 assessment year shall be eligible to apply for the homestead  
18 exemption during that assessment year. Application shall be  
19 made during the application period in effect for the county of  
20 his residence.

21 Beginning with assessment year 2003, for taxes payable in  
22 2004, property that is first occupied as a residence after  
23 January 1 of any assessment year by a person who is eligible  
24 for the senior citizens homestead exemption under this Section  
25 must be granted a pro-rata exemption for the assessment year.  
26 The amount of the pro-rata exemption is the exemption allowed

1 in the county under this Section divided by 365 and multiplied  
2 by the number of days during the assessment year the property  
3 is occupied as a residence by a person eligible for the  
4 exemption under this Section. The chief county assessment  
5 officer must adopt reasonable procedures to establish  
6 eligibility for this pro-rata exemption.

7 The assessor or chief county assessment officer may  
8 determine the eligibility of a life care facility to receive  
9 the benefits provided by this Section, by affidavit,  
10 application, visual inspection, questionnaire or other  
11 reasonable methods in order to insure that the tax savings  
12 resulting from the exemption are credited by the management  
13 firm to the apportioned tax liability of each qualifying  
14 resident. The assessor may request reasonable proof that the  
15 management firm has so credited the exemption.

16 The chief county assessment officer of each county with  
17 less than 3,000,000 inhabitants shall provide to each person  
18 allowed a homestead exemption under this Section a form to  
19 designate any other person to receive a duplicate of any notice  
20 of delinquency in the payment of taxes assessed and levied  
21 under this Code on the property of the person receiving the  
22 exemption. The duplicate notice shall be in addition to the  
23 notice required to be provided to the person receiving the  
24 exemption, and shall be given in the manner required by this  
25 Code. The person filing the request for the duplicate notice  
26 shall pay a fee of \$5 to cover administrative costs to the

1 supervisor of assessments, who shall then file the executed  
2 designation with the county collector. Notwithstanding any  
3 other provision of this Code to the contrary, the filing of  
4 such an executed designation requires the county collector to  
5 provide duplicate notices as indicated by the designation. A  
6 designation may be rescinded by the person who executed such  
7 designation at any time, in the manner and form required by the  
8 chief county assessment officer.

9 The assessor or chief county assessment officer may  
10 determine the eligibility of residential property to receive  
11 the homestead exemption provided by this Section by  
12 application, visual inspection, questionnaire or other  
13 reasonable methods. The determination shall be made in  
14 accordance with guidelines established by the Department.

15 Beginning in taxable year 2013, In counties with 3,000,000  
16 or more inhabitants, beginning in taxable year 2010, each  
17 taxpayer who has been granted an exemption under this Section  
18 must reapply on an annual basis. The chief county assessment  
19 officer shall mail the application to the taxpayer. In counties  
20 with less than 3,000,000 inhabitants, the county board may by  
21 resolution provide that if a person has been granted a  
22 homestead exemption under this Section, the person qualifying  
23 need not reapply for the exemption. The chief county assessment  
24 officer shall review each death certificate transmitted to that  
25 chief county assessment officer under item (8.10) of Section 8  
26 of the Vital Records Act to determine whether the decedent was,

1 at the time of his or her death, an owner of record of property  
2 that received an exemption under this Section in the previous  
3 taxable year. If the decedent is the only owner of record who  
4 qualifies for the exemption under this Section, then the  
5 exemption shall not be renewed for subsequent assessment years  
6 unless another qualified person reapplies for the exemption.

7 ~~In counties with less than 3,000,000 inhabitants, if the~~  
8 ~~assessor or chief county assessment officer requires annual~~  
9 ~~application for verification of eligibility for an exemption~~  
10 ~~once granted under this Section, the application shall be~~  
11 ~~mailed to the taxpayer.~~

12 The assessor or chief county assessment officer shall  
13 notify each person who qualifies for an exemption under this  
14 Section that the person may also qualify for deferral of real  
15 estate taxes under the Senior Citizens Real Estate Tax Deferral  
16 Act. The notice shall set forth the qualifications needed for  
17 deferral of real estate taxes, the address and telephone number  
18 of county collector, and a statement that applications for  
19 deferral of real estate taxes may be obtained from the county  
20 collector.

21 Notwithstanding Sections 6 and 8 of the State Mandates Act,  
22 no reimbursement by the State is required for the  
23 implementation of any mandate created by this Section.

24 (Source: P.A. 96-339, eff. 7-1-10; 96-355, eff. 1-1-10;  
25 96-1000, eff. 7-2-10; 96-1418, eff. 8-2-10; 97-38, eff.  
26 6-28-11; 97-227, eff. 1-1-12; 97-813, eff. 7-13-12.)

1           Section 10. The Vital Records Act is amended by changing  
2           Section 8 as follows:

3           (410 ILCS 535/8) (from Ch. 111 1/2, par. 73-8)

4           Sec. 8. Each local registrar shall:

5           (1) Appoint one or more deputies to act for him in his  
6           absence or to assist him. Such deputies shall be subject to all  
7           rules and regulations governing local registrars.

8           (2) Appoint one or more subregistrars when necessary for  
9           the convenience of the people. To become effective, such  
10          appointments must be approved by the State Registrar of Vital  
11          Records. A subregistrar shall exercise such authority as is  
12          given him by the local registrar and is subject to the  
13          supervision and control of the State Registrar of Vital  
14          Records, and shall be liable to the same penalties as local  
15          registrars, as provided in Section 27 of this Act.

16          (3) Administer and enforce the provisions of this Act and  
17          the instructions, rules, and regulations issued hereunder.

18          (4) Require that certificates be completed and filed in  
19          accordance with the provisions of this Act and the rules and  
20          regulations issued hereunder.

21          (5) Prepare and transmit monthly an accurate copy of each  
22          record of live birth, death, and fetal death to the county  
23          clerk of his county. He shall also, in the case of a death of a  
24          person who was a resident of another county, prepare an

1 additional copy of the death record and transmit it to the  
2 county clerk of the county in which such person was a resident.  
3 In no case shall the county clerk's copy of a live birth record  
4 include the section of the certificate which contains  
5 information for health and statistical program use only.

6 (6) (Blank).

7 (7) Prepare, file, and retain for a period of at least 10  
8 years in his own office an accurate copy of each record of live  
9 birth, death, and fetal death accepted for registration. Only  
10 in those instances in which the local registrar is also a full  
11 time city, village, incorporated town, public health district,  
12 county, or multi-county health officer recognized by the  
13 Department may the health and statistical data section of the  
14 live birth record be made a part of this copy.

15 (8) Transmit monthly the certificates, reports, or other  
16 returns filed with him to the State Registrar of Vital Records,  
17 or more frequently when directed to do so by the State  
18 Registrar of Vital Records.

19 (8.5) Transmit monthly to the State central register of the  
20 Illinois Department of Children and Family Services a copy of  
21 all death certificates of persons under 18 years of age who  
22 have died within the month.

23 (8.10) Transmit monthly to each chief county assessment  
24 officer, as defined in Section 1-15 of the Property Tax Code, a  
25 copy of the death certificate of each resident of the chief  
26 county assessment officer's county who (i) died during the

1 previous month and (ii) was 65 years of age or older at the  
2 time of his or her death.

3 (9) Maintain such records, make such reports, and perform  
4 such other duties as may be required by the State Registrar of  
5 Vital Records.

6 (Source: P.A. 89-641, eff. 8-9-96; 90-608, eff. 6-30-98.)

7 Section 99. Effective date. This Act takes effect upon  
8 becoming law.